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Department of Finance
Revenue & Control Division

Notification

2/4/2023-Fin(R&C)/3388

In exercise of the powers conferred by sections 12, 13, 13A, 14 and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 1/2/2020-Fin(R&C)/556 dated 11-05-2020, published in the Official Gazette, Extraordinary No. 5 Series I No. 6 dated 11-05-2020 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification, in PART-D, in sub-part "V. MISCELLANEOUS", after item (12), for the existing Explanation, the following Explanation shall be substituted, namely:-

"Explanation.— For the purpose of computation of maximum retail price (MRP)/Volume:-

(i) in case of Indian Made Foreign Liquor/Foreign Liquor, whose strength is below 80 U.P., Wine and Country Liquor, the excise duty, fee and Label recording fee in standard manner of 60 ml., 90 ml., 180 ml., 375 ml. and above 750 ml. shall be equated to 750 ml.;

(ii) in case of Indian Made Foreign Liquor/Foreign Liquor whose strength is above 80 U.P., 200 ml., 250 ml. and above 275 ml. shall be equated to 275 ml.;

(iii) in case of Beer, 325 ml., 330 ml., 500 ml; and above 650 ml. shall be equated to 650 ml.

The maximum retail price for each volume (pack size) in any of the categories of Indian Made Foreign Liquor, Foreign Liquor, Wine and Beer, to be determined for individual volume (pack size).".

This Notification shall come into force on the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R & C).

Porvorim, 26th April, 2023.

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